RBSC&CO.

CHARTERED ACCOUNTANTS

(Formerly S. S. Kothari & Co.)

R.K. ROYCHOUDHURY T.K. SENGUPTA

B.Sc., B.Com., F.C.A. B.Com., LL.B., F.C.A. R.N. BARDHAN B.Com., F.C.A. P.K. BHATTACHARYA B.Com., F.C.A.

CENTRE POINT, ROOM NO. 314 21, OLD COURT HOUSE STREET KOLKATA - 700 001

Phone: 2248-2758, 2248-0279
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Date: 23-09-2017

The Chairman,
Alipurduar Municipality,
B.F. Road, P.O. – Alipurduar Court, Dist – Alipurduar,
West Bengal – 736 122.

Sub:- Internal Audit Report of Annual Financial Statements of Alipurduar Municipality for the Financial Year 2015-16. (Part – A)

Dear Sir,

As per your work order dated 27-05-2017, we have verified the Annual Financial Statements of Alipurduar Municipality for the Financial Year 2015-16. During the course of our audit, we have gone through the records of the following departments:-

- 1. Accounts Section / Cash Section.
- 2. General / Administration Section / PWD Section.
- 3. Property Tax Department / Trade License Department. 4. Store Department / Establishment Department.

We have also checked the following books/registers/statements:-

- 1. Cash Book and Journal Book.
- 2. Bank Reconciliation Statements.
- 3. Income & Expenditure Statement. 4. Investment Register /Loan Register /Appropriation Register / Stock Register.

During the period of our audit, we have gone through the books, records, papers, documents, circulars etc. both hard copies and soft copies, as produced before us and our report is mainly based on the same which are clearly mentioned in the respective area covered in our report. We have entirely relied on the said papers/documents and Audit Reports as stated above and framed our Internal Audit Report accordingly.

We have found the Annual Financial Statements are in agreement with the Books of Accounts and accepted accounting practice and principles followed in India have been considered by the Municipality at the time of preparation of the same.

The extract of Income & Expenditure Statement of Alipurduar Municipality for the Financial Year 2015-16 is also enclosed in **Annexure -1A**.

The detailed report has been enclosed herewith for your kind consideration in PART - B.

Thanking you,

Yours faithfully,

For R B S C & CO.

Chartered Accountants

FRN.: 302034E

R.N. BARDHAN

Partner

Membership No. 017270

Kolkata, the 23rd day of September, 2017.

RBSC&CO.

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	ANNEXURE - 1A
The extract of Income & Expenditure Statement of Alipurduar Munici	ipality for the financial year
2015-16 is summarised below:-	
SUMMERY OF INCOME (both Capital and Revenue)	₹ in lakh
TOTAL FUND	
	1756.8
Revenue Receipts	1374.2
Own Sources Income	329.
Tax Revenue Droporty Tay	72.
Property Tax Other Tax	61.4
Non Tax Revenue	11.
Rental Income	256.8
Fees & User Charges	29.7
Other Revenue	227.:
Interest	24.3
Other Income	0.5
Total Revenue Grant	1020.5
Assigned Revenue	41.9
State Finance Commission	0.0
Octroi Compensation	0.0
Other State Govt Transfer	317.9
14th Finance	123.9
Other Central Government Revenue Grant	536.7
Total Capital Grant	382.5
State Government Capital Grant	369.6
Central Government Capital Grant	11.4
Other Capital Receipt	1.59
CITATA A DE LA COLOR DEL COLOR DE LA COLOR DEL LA COLOR DE LA COLOR DE LA COLOR DE LA COLOR DEL LA COLOR DE LA COLOR DE LA COLOR DEL LA COLOR DE LA COLOR DE LA COLOR DEL LA COLOR DE LA COLOR DEL LA COL	
SUMMERY OF EXPENDITURE (both Capital an	d Revenue)
Administrative & Establishment Expenditure	
Operation & Maintenance (O & M)	546.5
oan Repayment (Interest payment)	146.6
Other Revenue Expenditure	0.00
Total Revenue Expenditure	547.40
Total Revenue Expenditure	1240.65
Fixed Assets	
oan Repayment (Principal payment)	588.76
Other Capital Expenditure	0.00
Total Capital Expenditure	36.83
	625.57
Total Revenue and Capital Expenditure	1866.22
For R B S C & CO.	
Chartered Accountants	
FRN: 302034E	
Swis De la constant d	
R. N. BARDHAN	
artner And 1: Nr. 017070	
Membership No. 017270	
Colkata, the 23rd day of September, 2017.	151